

CEAT OHT LANKA PVT LTD
Consolidated Balance Sheet as at Mar 31, 2026

LKR Mn		
Particulars	Note	Qtr4
I Assets		
(1) Non-current assets		
(a) Property, plant and equipment	N3	25,969
(b) Capital work-in-progress	N3	327
(c) Right-of-use asset	N3	405
(d) Goodwill	N3	240
(e) Intangible assets	N3	3,376
(f) Intangible assets under development		-
(g) Financial assets		-
(i) Investments-Venture	0	-
(ii) Other financial assets-Loan to Venture	0	-
(h) Non-current tax assets (net)		-
Total non-current assets (1)		30,317
(2) Current assets		
(a) Inventories	19	3,984
(b) Financial assets		
(i) Trade receivables	20	2,514
(ii) Cash and cash equivalents-Bank Deposits	21	1
(iii) Bank balances other than (ii) above	21	-
(iv) Other financial assets	23	491
(v) VAT Receivable	17H	-
(c) Other current assets	22	1,245
(h) Other non-current assets (INTERCO Payable)	22C	4
Total current assets (2)		8,239
Total assets [(1) + (2)]		38,556
II Equity And Liabilities		
(1) Equity		
(a) Equity share capital	N15	9,299
(b) Other equity	N15	-3,146
(c) NCI	N15	-2
Total equity (1)		6,152
(2) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	N18	25,190
(ii) Lease liabilities	8A	30
(iii) Other financial liabilities-LT		-
(b) Provisions (Gratuity)	13	1,137
(c) Deferred tax liabilities (net)		-
Total non-current liabilities (2)		26,357
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	8	-
(ii) Lease liabilities	8A	44
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises		-
- Total outstanding dues of creditors other than micro enterprises and small enterprises	11	3,101
(iv) Other financial liabilities	12X	1,368
(b) Deferred revenue/Royalty	23R	73
(c) Other current liabilities-Statutory	12H	21
(d) Other current liabilities-VAT	16	861
(e) Provisions (Gratuity)	20	49
(f) Current tax liabilities (net)	21	-
(g) Overdraft (Bank)	21	530
Total current liabilities (3)		6,047
Total equity and liabilities [(1) + (2) + (3)]		38,556
Material accounting policies		

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The accompanying notes are an integral part of the Consolidated financial statements.

For and on behalf of Board of Directors of CEAT OHT LANKA PVT LTD
CIN : PV 00323248

Chief Financial Officer (CFO)

Chief Operating Officer (COO)




Date: Apr 21, 2026
Place: Colombo

Date: Apr 21, 2026
Place: Colombo

CEAT OHT LANKA PVT LTD

Consolidated Statement of Profit and Loss for the Year ended Mar 31, 2026

		LKR Mn											
Particulars	Note	31st Mar 2026			Qtr4			Qtr3			Qtr2		
		YTD-LKR	YTD-USD	%	YTD-LKR	YTD-USD	%	YTD-LKR	YTD-USD	%	YTD-LKR	YTD-USD	%
I Income													
Revenue from operations	24	14,476	46	100%	5,908	18	100%	6,439	21	100%	2,130	7	100%
Other income	25	9	0	0%	-13	0	0%	23	0	0%	-	-	0%
I Total income		14,485	46	100%	5,894	19	100%	6,461	21	100%	2,130	7	100%
Expenses													
Cost of materials consumed	26	9,769	32	67%	4,606	15	71%	3,914	12.53	61%	1,249	4.13	59%
Purchases of stock-in-trade	26A	333	-0	2%	333	-0	5%	-	-	0%	-	-	0%
Changes in inventories of finished goods, stock-in-trade and work-in-progress	27	-1,667	-5	-12%	-1,455	-5	-23%	-211	-0.68	-3%	-	-	0%
Employee benefit expense	28	2,712	9	19%	1,175	4	18%	1,001	3	15%	535	1.77	25%
Finance costs	29	1,230	4	8%	537	2	8%	512	2	8%	181	1	8%
Depreciation and amortisation expenses	N3	1,463	5	10%	428	1	7%	788	3	12%	247	1	12%
Other expenses	30	3,694	12	25%	1,371	4	21%	1,865	6	29%	457	2	21%
II Total expenses		17,533	56	121%	6,995	22	119%	7,869	25	122%	2,670	9	125%
III Profit before exceptional items and tax		-3,048	-10	-21%	-1,100	-3	-19%	-1,408	-5	-22%	-540	-2	-25%
IV Exceptional items	32A2	16	0	0%	-	0	0%	5	0	0%	-	0	0%
V Profit before tax		-3,063	-10	-21%	-1,100	-3	-19%	-1,413	-5	-22%	-540	-2	-25%
VI Tax expense		-	-	0%	-	-	0%	-	-	0%	-	-	0%
Current tax		-	-	0%	-	-	0%	-	-	0%	-	-	0%
Deferred tax		-	-	0%	-	-	0%	-	-	0%	-	-	0%
VII Profit for the year		-3,063	-10	-21%	-1,100	-3	-19%	-1,413	-5	-22%	-540	-2	-25%
Attributable to :													
Owners of the Parent		-3,062	-	-	-1,106	-	-	-1,406	-	-	-538	-	-
Non-controlling interests		-2	-0	-	6	-	-	-6	-	-	-2	-	-
VIII Other Comprehensive Income													
(a) Items that will not be reclassified to profit or loss													
(i) Remeasurements gains / (losses) on defined benefit plans		-84	-0	-1%	-	-	0%	-	-	0%	-	-	0%
(ii) Income tax relating to above		-	-	0%	-	-	0%	-	-	0%	-	-	0%
(b) Items that will be reclassified to profit or loss													
(i) Effective portion of gains (losses) on hedging instruments in cash flow hedges		-	-	0%	-	-	0%	-	-	0%	-	-	0%
(ii) Income tax relating to above		-	-	0%	-	-	0%	-	-	0%	-	-	0%
Other comprehensive income / (loss) for the year		-84	-0	-1%	-	-	0%	-	-	0%	-	-	0%
Total Comprehensive Income for the year (Comprising profit and other comprehensive income / (loss) for the year)		-3,147	-10	-22%	-1,100	-3	-19%	-1,413	-5	-22%	-540	-2	-25%
X Earnings per equity share (of face value of ₹ 10 each)													
(a) Basic (in Rs)		-	-	-	-	-	-	-	-	-	-	-	-
(b) Diluted (in Rs)		-	-	-	-	-	-	-	-	-	-	-	-
Material accounting policies													

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For and on behalf of Board of Directors of CEAT OHT LANKA PVT LTD
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